IMPERIAL COMMUNITY COLLEGE

Monthly Budget Report

Fiscal Year 2025-2026

Month Ending May 31, 2026

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 11 - UNRESTRICTED GENERAL FUND						
Revenue						
State Revenue (8600 to 8699)	$64,543,160	$0	$64,543,160	$54,477,899	84%	$10,065,261
State STRS On-Behalf Payments	$1,985,861	$0	$1,985,861	$0	0%	$1,985,861
Local Revenue (8800 to 8899)	$13,806,245	$8,048,083	$21,854,328	$21,462,966	98%	$391,362
Other Financing Sources (8900)	$37		$37	$37	100%	$0
Total Revenue	**$80,335,303**	**$8,048,083**	**$88,383,386**	**$75,940,902**	**86%**	**$12,442,484**
Expenditures						
Certificated (1000 to 1999)	$32,171,192	$0	$32,171,192	$27,366,373	85%	$4,804,819
Classified (2000 to 2999)	$16,441,713	$0	$16,441,713	$13,480,208	82%	$2,961,505
Benefits (3000 to 3999)	$22,817,602	$0	$22,817,602	$18,588,848	81%	$4,228,754
Benefits (STRS On-Behalf Payments)	$1,985,861	$0	$1,985,861	$0	0%	$1,985,861
Supplies (4000 to 4999)	$1,513,043	-$51,213	$1,461,830	$1,145,043	78%	$316,787
Services (5000 to 5999)	$7,085,360	$301,842	$7,387,202	$7,097,964	96%	$289,238
Capital Outlay (6000 to 6999)	$829,140	$4,154	$833,294	$1,256,093	**151%**	-$422,799
Other Outgo (7000 to 7999)	$4,430,618	$7,793,300	$12,223,918	$11,572,542	95%	$651,376
Total Expenditures	**$87,274,529**	**$8,048,083**	**$95,322,612**	**$80,507,071**	**84%**	**$14,815,541**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$6,939,226***	***$0***	***-$6,939,226***			
Fund Balance						
Beginning Balance	$28,458,950		$28,421,023 *			
Excess/(Deficiency)	-$6,939,226		-$6,939,226 **			
Total Fund Balance	**$21,519,724**		**$21,481,797**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 12 - RESTRICTED GENERAL FUND (CATEGORICAL PROGRAMS)						
Revenue						
Federal Revenue (8100 to 8199)	$4,428,451	$1,496,006	$5,924,457	$3,434,218	58%	$2,490,239
State Revenue (8600 to 8699)	$28,218,653	$1,573,531	$29,792,184	$15,445,989	52%	$14,346,195
State STRS On-Behalf Payments	$520,336	-$23,276	$497,060	$0	0%	$497,060
Local Revenue (8800 to 8899)	$2,008,354	$1,196,584	$3,204,938	$1,929,311	60%	$1,275,627
Total Revenue	**$35,175,794**	**$4,242,845**	**$39,418,639**	**$20,809,518**	**53%**	**$18,609,121**
Expenditures						
Certificated (1000 to 1999)	$7,984,952	$187,532	$8,172,484	$5,508,044	67%	$2,664,440
Classified (2000 to 2999)	$7,278,699	$566,050	$7,844,749	$5,210,922	66%	$2,633,827
Benefits (3000 to 3999)	$4,948,130	$1,208,075	$6,156,205	$3,588,647	58%	$2,567,558
Benefits (STRS On-Behalf Payments)	$520,336	$0	$520,336	$0	0%	$520,336
Supplies (4000 to 4999)	$2,908,880	$731,119	$3,639,999	$1,699,893	47%	$1,940,106
Services (5000 to 5999)	$5,886,490	$325,744	$6,212,234	$2,457,649	40%	$3,754,585
Capital Outlay (6000 to 6999)	$3,607,619	$189,589	$3,797,208	$960,062	25%	$2,837,146
Other Outgo (7000 to 7999)	$3,156,289	$1,263,359	$4,419,648	$2,410,873	55%	$2,008,775
Total Expenditures	**$36,291,395**	**$4,471,468**	**$40,762,863**	**$21,836,090**	**54%**	**$18,926,773**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$1,115,601***	***-$228,623***	***-$1,344,224***			
Fund Balance						
Beginning Balance	$311,916		$258,701 *			
Excess/(Deficiency)	-$1,115,601		-$1,344,224 **			
Total Fund Balance	**-$803,685**		**-$1,085,523**			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 22 - BUILDING FUND						
Revenue						
Local Revenue (8800 to 8899)	$1,350,000	$1,500,000	$2,850,000	$807,531	28%	$2,042,469
Interfund Transfers In	$1,500,000	$8,048,082	$9,548,082	$9,548,082	100%	$0
Total Revenue	**$2,850,000**	**$9,548,082**	**$12,398,082**	**$10,355,613**	**84%**	**$2,042,469**
Expenditures						
Supplies (4000 to 4999)	$0	$1,729	$1,729	$5,637	**326%**	-$3,908
Services (5000 to 5999)	$35,000	$83,852	$118,852	$127,402	**107%**	-$8,550
Capital Outlay (6000 to 6999)	$18,912,070	$9,462,501	$28,374,571	$2,668,620	9%	$25,705,951
Total Expenditures	**$18,947,070**	**$9,548,082**	**$28,495,152**	**$2,801,659**	**10%**	**$25,693,493**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$16,097,070***	***$0***	***-$16,097,070***			
Fund Balance						
Beginning Balance	$18,947,070		$18,939,551	*		
Excess/(Deficiency)	-$16,097,070		-$16,097,070	**		
Total Fund Balance	**$2,850,000**		**$2,842,481**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 33 - CHILD DEVELOPMENT FUND						
Revenue						
State Revenue (8600 to 8699)	$1,879,034	$32,325	$1,911,359	$1,478,040	77%	$433,319
Local Revenue (8800 to 8899)	$32,500	$0	$32,500	$33,974	**105%**	-$1,474
Total Revenue	**$1,911,534**	**$32,325**	**$1,943,859**	**$1,512,014**	**78%**	**$431,845**
Expenditures						
Certificated (1000 to 1999)	$67,969	$0	$67,969	$82,866	**122%**	-$14,897
Classified (2000 to 2999)	$717,958	$0	$717,958	$573,555	80%	$144,403
Benefits (3000 to 3999)	$433,450	$0	$433,450	$367,465	85%	$65,985
Supplies (4000 to 4999)	$526,442	-$3,939	$522,503	$49,947	10%	$472,556
Services (5000 to 5999)	$46,420	$38,325	$84,745	$15,982	19%	$68,763
Capital Outlay (6000 to 6999)	$91,747	-$2,062	$89,685	$19,239	21%	$70,446
Other Outgo (7000 to 7999)	$237,817	$0	$237,817	$0	0%	$237,817
Total Expenditures	**$2,121,803**	**$32,324**	**$2,154,127**	**$1,109,054**	**51%**	**$1,045,073**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$210,269***	***$1***	***-$210,268***			
Fund Balance						
Beginning Balance	$888,740		$897,239	*		
Excess/(Deficiency)	-$210,269		-$210,268	**		
Total Fund Balance	**$678,471**		**$686,971**			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 41 - CAPITAL PROJECTS						
Revenue						
State Revenue (8600 to 8699)	$0	$0	$0	$0	0%	$0
Local Revenue (8800 to 8899)	$180,000	$0	$180,000	$130,153	72%	$49,847
Total Revenue	**$180,000**	**$0**	**$180,000**	**$130,153**	**72%**	**$49,847**
Expenditures						
Services (5000 to 5999)	$0	$0	$0	$0	0%	$0
Capital Outlay (6000 to 6999)	$0	$0	$0	$543,035	0%	-$543,035
Total Expenditures	**$0**	**$0**	**$0**	**$543,035**	**0%**	**-$543,035**
Total Revenue in Excess / (Deficiency) of Expenditures	***$180,000***	***$0***	***$180,000***			
Fund Balance						
Beginning Balance	$775,042		$775,042	*		
Excess/(Deficiency)	$180,000		$180,000	**		
Total Fund Balance	**$955,042**		**$955,042**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 43 - GO BOND - MEASURE B						
Revenue						
Local Revenue (8800 to 8899)	$3,850,000	$0	$3,850,000	$2,818,013	73%	$1,031,987
Financing Sources (8900)	$0	$0	$0	$0	0%	$0
Total Revenue	**$3,850,000**	**$0**	**$3,850,000**	**$2,818,013**	**73%**	**$1,031,987**
Expenditures						
Services (5000 to 5999)	$0	$31,391	$31,391	$9,482	30%	$21,909
Capital Outlay (6000 to 6999)	$108,031,493	-$31,391	$108,000,102	$1,092,938	1%	$106,907,164
Total Expenditures	**$108,031,493**	**$0**	**$108,031,493**	**$1,102,420**	**1%**	**$106,929,073**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$104,181,493***	***$0***	***-$104,181,493***			
Fund Balance						
Beginning Balance	$108,031,493		$108,031,494	*		
Excess/(Deficiency)	-$104,181,493		-$104,181,493	**		
Total Fund Balance	**$3,850,000**		**$3,850,001**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 51 - CERTIFICATES OF PARTICIPATION (COP)						
Revenue						
Local Revenue (8800 to 8899)	$0	$0	$0	$26	0%	-$26
Total Revenue	**$0**	**$0**	**$0**	**$26**	**0%**	**-$26**
Expenditures						
Capital Outlay (6000 to 6999)	$0	$0	$0	$0	0%	$0
Other Outgo (7000)	$37	$0	$37	$37	100%	$0
Total Expenditures	**$37**	**$0**	**$37**	**$37**	**100%**	**$0**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$37***	***$0***	***-$37***			
Fund Balance						
Beginning Balance	$37		$36	*		
Excess/(Deficiency)	-$37		-$37	**		
Total Fund Balance	**$0**		**-$1**			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 61 - SELF-INSURANCE FUND						
Revenue						
Local Revenue (8800 to 8899)	$17,500	$0	$17,500	$2,556	15%	$14,944
Local Revenue (8800 to 8899)	$500,000	$0	$500,000	$500,000	100%	$0
Total Revenue	**$517,500**	**$0**	**$517,500**	**$502,556**	**97%**	**$14,944**
Expenditures						
Services (5000 to 5999)	$355,000	$0	$355,000	$165,919	47%	$189,081
Total Expenditures	**$355,000**	**$0**	**$355,000**	**$165,919**	**47%**	**$189,081**
Total Revenue in Excess / (Deficiency) of Expenditures	***$162,500***	***$0***	***$162,500***			
Fund Balance						
Beginning Balance	$245,110		$245,110	*		
Excess/(Deficiency)	$162,500		$162,500	**		
Total Fund Balance	**$407,610**		**$407,610**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 69 - OTHER INTERNAL SERVICES FUND						
Revenue						
Interfund Transfers In	$0	$0	$0	$0	0%	$0
Total Revenue	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**
Expenditures						
	$0	$0	$0	$0	0%	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**	**0%**	**$0**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***			
Fund Balance						
Beginning Balance	$10,000,000		$10,000,000	*		
Excess/(Deficiency)	$0		$0	**		
Total Fund Balance	**$10,000,000**		**$10,000,000**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 71 - ASSOCIATED STUDENTS GOVERNMENT, CAMPUS CLUBS						
Revenue						
Local Revenue (8800 to 8899)	$43,500	$18,567	$62,067	$82,884	**134%**	-$20,817
Total Revenue	**$43,500**	**$18,567**	**$62,067**	**$82,884**	**134%**	**-$20,817**
Expenditures						
Supplies (4000 to 4999)	$73,592	$6,316	$79,908	$33,666	42%	$39,926
Services (5000 to 5999)	$14,330	$7,806	$22,136	$33,585	**152%**	-$11,449
Total Expenditures	**$87,922**	**$14,122**	**$102,044**	**$67,251**	**66%**	**$28,477**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$44,422***	***$4,445***	***-$39,977***			
Fund Balance						
Beginning Balance	$273,037		$273,037	*		
Excess/(Deficiency)	-$44,422		-$39,977	**		
Total Fund Balance	**$228,615**		**$233,060**			

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	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 72 - STUDENT REPRESENTATIVE FEES						
Revenue						
Local Revenue (8800 to 8899)	$42,000	$0	$42,000	$43,632	104%	-$1,632
Total Revenue	**$42,000**	**$0**	**$42,000**	**$43,632**	**104%**	**-$1,632**
Expenditures				$0		$0
Services (5000 to 5999)	$42,000	$0	$42,000	$47,864	114%	-$5,864
Total Expenditures	**$42,000**	**$0**	**$42,000**	**$47,864**	**114%**	**-$5,865**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***			
Fund Balance						
Beginning Balance	$77,643		$77,643	*		
Excess/(Deficiency)	$0		$0	**		
Total Fund Balance	**$77,643**		**$77,643**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 74 - STUDENT FINANCIAL AID FUNDS						
Revenue						
Federal Revenue (8100 to 8199)	$28,365,522	$31,573	$28,397,095	$23,377,846	82%	$5,019,249
State Revenue (8600 to 8699)	$16,618,361	$35,191	$16,653,552	$14,383,399	86%	$2,270,153
Total Revenue	**$44,983,883**	**$66,764**	**$45,050,647**	**$37,761,245**	**84%**	**$7,289,402**
Expenditures						
Other Outgo (7000 to 7999)	$44,983,883	$66,764	$45,050,647	$37,403,729	83%	$7,646,918
Total Expenditures	**$44,983,883**	**$66,764**	**$45,050,647**	**$37,403,729**	**83%**	**$7,646,918**
Total Revenue in Excess / (Deficiency) of Expenditures	***$0***	***$0***	***$0***			
Fund Balance						
Beginning Balance	-$10,257		-$10,257	*		
Excess/(Deficiency)	$0		$0	**		
Total Fund Balance	**-$10,257**		**-$10,257**			

	Adopted Budget	Adjustments	Revised Budget	YTD Activity	YTD %	Remaining Balance
FUND 81 - GENERAL OBLIGATION BOND						
Revenue						
Local Revenue (8800 to 8899)	$1,050,000	$0	$1,050,000	$549,346	52%	$500,654
Total Revenue	**$1,050,000**	**$0**	**$1,050,000**	**$549,346**	**52%**	**$500,654**
Expenditures						
Supplies (4000 to 4999)	$0	$0	$0	$0	0%	$0
Services (5000 to 5999)	$0	$7,031	$7,031	$10,792	153%	-$3,761
Capital Outlay (6000 to 6999)	$26,602,043	-$7,031	$26,595,012	$20,566,787	77%	$6,028,225
Total Expenditures	**$26,602,043**	**$0**	**$26,602,043**	**$20,577,579**	**77%**	**$6,024,464**
Total Revenue in Excess / (Deficiency) of Expenditures	***-$25,552,043***	***$0***	***-$25,552,043***			
Fund Balance						
Beginning Balance	$26,602,043		$26,602,043	*		
Excess/(Deficiency)	-$25,552,043		-$25,552,043	**		
Total Fund Balance	**$1,050,000**		**$1,050,000**			

**Fund balance data updated to reflect actual fund balances reported at June 30, 2025 on CCFS-311 Report.*

***Revenues in Excess / (Deficiency) of Expeditures based on budget revisions year-to-date.*